Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application.

Listing of Claims:

Claims 1 and 2 (previously canceled)

Claims 3-13 (currently canceled)

Claims 14 and 15 (previously canceled)

Claims 16-27 (currently canceled)

Claims 28-36 (previously canceled)

Claims 37-45 (currently amended)

Claims 46-54 (new)

- 46. (new) An isolated eukaryotic neutral sphingomyelinase comprising a sequence according to
 - a) SEQ ID NO: 1 or SEQ ID NO: 2, or
 - b) a variant of SEQ ID NO: 1 or SEQ ID NO: 2 having eukaryotic neutral sphingomyelinase enzymatic activity, wherein the variant is
 - i) a naturally occurring allelic variation of SEQ ID NO: 1 or SEQ ID NO: 2, or
 - ii) SEQ ID NO: 1 or SEQ ID NO: 2 having one inserted, deleted, or conservatively substituted amino acid, or
 - iii) -terminally truncated or C-terminally truncated SEQ ID NO: 1 or SEQ ID NO: 2, or

- iv) an acetylated, glycosylated, amidated, or phosphorylated naturally occurring allelic variation of SEQ ID NO: 1 or SEQ ID NO: 2, or
- v) an acetylated, glycosylated, amidated, or phosphorylated SEQ ID NO: 1 or SEQ ID NO: 2 having one inserted, deleted, or conservatively substituted amino acid, or
- vi) an acetylated, glycosylated, amidated, or phosphorylated –terminally truncated or C-terminally truncated SEQ ID NO: 1 or SEQ ID NO: 2, or
- vii) an acetylated, glycosylated, amidated, or phosphorylated SEQ ID NO: 1 or SEQ ID NO: 2.
- 47. (new) An -terminally truncated or C-terminally truncated SEQ ID NO: 1 or SEQ ID NO: 2 having eukaryotic neutral sphingomyelinase enzymatic activity.
- 48. (new) A medicament containing the isolated eukaryotic neutral sphingomyelinase according to claim 46, together with auxiliary agents.
- 49. (new) A diagnostic agent containing the isolated eukaryotic neutral sphingomyelinase according to claim 46, together with auxiliary agents.

- 50. (new) The isolated eukaryotic neutral sphingomyelinase of claim 46, wherein the sequence is SEQ ID NO: 1 or SEQ ID NO: 2.
- 51. (new) The isolated eukaryotic neutral sphingomyelinase of claim 46, wherein the sequence is a variant of SEQ ID NO: 1 or SEQ ID NO: 2 having eukaryotic neutral sphingomyelinase enzymatic activity, wherein the variant is a naturally occurring allelic variation of SEQ ID NO: 1 or SEQ ID NO: 2.
- 52. (new) The isolated eukaryotic neutral sphingomyelinase of claim 46, wherein the sequence is a variant of SEQ ID NO: 1 or SEQ ID NO: 2 having eukaryotic neutral sphingomyelinase enzymatic activity, wherein the variant is SEQ ID NO: 1 or SEQ ID NO: 2 having one inserted, deleted, or conservatively substituted amino acid.
- 53. (new) The isolated eukaryotic neutral sphingomyelinase of claim 46, wherein the sequence is a variant of SEQ ID NO: 1 or SEQ ID NO: 2 having eukaryotic neutral sphingomyelinase enzymatic activity, wherein the variant is –terminally truncated or C-terminally truncated SEQ ID NO: 1 or SEQ ID NO: 2.
- 54. (new) The isolated eukaryotic neutral sphingomyelinase of claim 46, wherein the sequence is a variant of SEQ ID NO: 1 or SEQ ID NO: 2 having eukaryotic neutral

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sphingomyelinase enzymatic activity, wherein the variant is acetylated, glycosylated, amidated, and/or phosphorylated SEQ ID NO: 1 or SEQ ID NO: 2.